DECLARATION AND POWER OF ATTORNEY FOR ORIGINAL U.S. PATENT APPLICATION

Attorney's Docket No. BSPAP015

Priority Benefits Claimed?

Yes No

My residence, post office address and citizenship are as stated below next to my name. I believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: SEAT FOLDING MECHANISM AND WHEELCHAIR, is attached hereto. (check one) was filed on _ U.S. Application Serial No._____ and was amended on _____ 3. was filed on November 30, 2004 International PCT Application Serial No. PCT/JP2004/018227 _and was amended on I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR § 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT international filing date of the continuation-in-part application. I hereby claim foreign priority benefits under Title 35, United States code, § 119(a)-(d) or § 365(b) of any foreign application(s) for patent or inventor's certificate, or § 365(a) of any PCT International application which designated at least one country other than the United States, listed below and have identified below, by checking the box, any foreign application for patent or inventor's certificate, or PCT International application having a filing date before that of the application on which priority is claimed:

(Appl. No.)

(Country)

(Filing Date)

And I hereby appoint the practitioners associated with Customer Number 25,920, being the attorneys and/or agents of MARTINE penilla & Gencarella, LLP, as my principal attorneys and/or agents to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith, provided that if any one of above-said attorneys ceases being affiliated with Customer Number 25,920, such attorney's appointment as attorney and all powers derived therefrom shall terminate on the date such

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attorney ceases being so affiliated.

Prior Foreign Application(s)

JP 2003-401911

(Appl. No.)

As a below-named inventor, I hereby declare that:

Peter B. Martine

(Country)

MARTINE PENILLA & GENCARELLA, LLP

December 1, 2003 (Filing Date)

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

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